# Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s to the State of Michigan

This form is issued under the authority of P.A. 281 of 1967.
Filing is mandatory if you are submitting magnetic W2 information.

*If the tape or diskette you submit does not meet Treasury specifications, it will be returned to you.*

*Mail completed form with magnetic media to:*
**Return Processing Center
Magnetic Media Unit  -  SUW
Michigan Department of Treasury
Lansing, MI  48922
(517) 373-9935**

Type of Submission:

☐ Original  ☐ Corrected

Type of data being reported (check only one):

☐ W-2  ☐ W-2C  ☐ W-2G  ☐ 1099

| Name of Transmitter | | Tax Year | Federal Identification No. |
|---|---|---|---|
| Address | | | How many employees are you reporting for? (1S or S records) |
| City | State | ZIP Code | |
| Contact Person | Title | | Telephone ( ) |

## DESCRIPTION

| Media Type ☐ Tape  ☐ Diskette | No. of Reels/Disks Sent | Computer Manufacture & Model |
|---|---|---|
| Operating System/Version | | |

## DISKETTE INFORMATION

| Software program/version used to create file | How Was the Disk Generated? ☐ DOS copy  ☐ DOS backup |
|---|---|

## MAGNETIC TAPE INFORMATION

| Tape Density ☐ 6250 bpi  ☐ 1600 bpi | Recording Mode ☐ EBCDIC | ☐ ASCII |
|---|---|---|
| Number of Magnetic Labels | Are Labels Followed by Tape Marks? ☐ Yes  ☐ No | |
| Record Length (No. of characters) | No. of Records per Block | |

| *List all employers included in this file (1E or E records)* | No. of 1E or E records |
|---|---|
| Employer Name | Federal Employer's Identification Number (FEIN) |
| | |

Attach additional page(s) if needed.

# Magnetic Reporting of W-2 Information to Michigan Department of Treasury

**General Information**

The Michigan Department of Treasury requires employers with 250 or more Michigan employees to file MI-W-2 information on magnetic tapes or diskettes. Smaller employers are encouraged to use magnetic media, but may file using the state copy of the federal W-2. W-2 reports are due February 28. Late filing is subject to penalty as provided under the Revenue Act.

Effective January 1, 2002 (for tax year 2001) it is mandatory for Social Security Administration (SSA) reporting to use the MMREF-1 format as published by the Department of Health and Human Services dated May 1, 2001. The State of Michigan will accept both the TIB-4 (current state format) and the new federal MMREF-1 format. **If you choose to send us a copy of your federal filing, you must be sure that the Code RS State Record** (optional for federal reporting) **is filled in.**

You do not need to apply in advance to submit W-2 information on magnetic media, or submit test media. You must, however, file the *Transmittal for Magnetic Media Reporting of W-2s, W-2Gs and 1099s to the State of Michigan* (Form 447) with your magnetic tapes or diskettes. If this form is not completed and included with your media, your media may be rejected and returned to you unprocessed.

If your transmittal, tapes or diskettes indicate any unacceptable specifications, they will be returned to you. If your tapes or disks are returned to you for this reason, it is your responsibility to resubmit them in an acceptable format. However, the original submission is considered a timely filing if it was mailed by February 28.

Do not enclose your annual return with your W-2 report. Mail your annual return to the address on the form. Mail your W-2 reports to the address at right. Do not send paper W-2 reports with a magnetic W-2 report. Do not duplicate on paper forms any information filed on magnetic media.

**Waivers and Extensions**

Section 365, subsection 1, of the Income Tax Act of 1967, [MCL 206.365 (1)] states that a duplicate of form W-2 made pursuant to this section and an annual reconciliation return shall be filed with the Department of Treasury by February 28 of the succeeding year. Consequently, the department cannot grant an extension.

**Retention**

Tapes and disks that are acceptable to process will not be returned. You should keep a copy of your magnetic media file for 14 months. You must keep a copy of the W-2 data, or be able to reconstruct the data, for six years after the due date of the report.

**Corrections**

Corrected magnetic media files should be clearly marked "*CORRECTED*" and sent to the address below. Paper W-2Cs that are correcting W-2s submitted on magnetic media should also be sent to the address below.

**Mailing Information**

The tapes or diskettes must arrive in good condition. Tapes must be placed in plastic reel containers and packed in cartons. Diskettes must be packed in cardboard diskette mailers. The packages should be labeled as containing magnetic media and should be marked "fragile."

**Ship packaged magnetic media with your completed transmittal (Form 447) to:**

**Return Processing Center**
**Magnetic Media Unit - SUW**
**Michigan Department of Treasury**
**Lansing, MI 48922**

**Website**

Visit our Treasury web site on the Internet at:
**www.treasury.state.mi.us**

# Michigan Diskette Technical Requirements

Data must be recorded in ASCII on 5.25 or 3.5 inch double density or high density diskettes. **We do not accept 8 inch diskettes**. When transferring files from 8-inch diskettes, use only the DOS random file format. Do not use the ASCII text file format. Each diskette must contain the eight-character entry W-2REPORT as the file name. The diskette must not contain any files other than W-2REPORT. Record data in upper case letters only.

Label each diskette on the outside with this information: name and FEIN of transmitter, type of document represented (W-2), payment year and number of employees. For multi-volume diskette reports, the diskette labels MUST indicate the proper sequence (e.g., Vol. 2 of 3).

We require the data below for each diskette submitted. If the diskette contains records or data other than that listed, it will not be read. Record length must not be more than 128.

Diskettes must be formatted with DOS 2.X or above. Be sure to format the diskette to the proper size. Don't format double density diskettes as high density diskettes. If a multi-volume file is needed, create it using the DOS "backup" command. Do the backup from the root directory of your C: drive.

MI-W-2 employee name and address and state tax information must be reported in the Code 1S and 2S record (these are defined in the federal specifications but are optional for federal filing.) In most cases we can accept a copy of your federal diskettes as long as employee information is properly recorded in the Code 1S and 2S records.

## Code "1A" Transmitter Record

| Location | Field Name | Length | Description/Remarks |
|---|---|---|---|
| 1 - 2 | Record Identifier | 2 | Constant "1A" |
| 3 - 6 | Payment Year | 4 | Current year for report. Update yearly |
| 7 - 15 | Transmitter's FEIN | 9 | 9-digit number only, omit hyphens |
| 16 - 24 | Blanks | 9 | Enter blanks, unused field* |
| 25 - 74 | Transmitter Name | 50 | Enter name, left justify and fill with blanks |
| 75 - 114 | Street Address | 40 | Enter address, left justify and fill with blanks |
| 115 - 128 | Blanks | 14 | Enter blanks, unused field* |

## Code "2A" Transmitter Record

| 1 - 2 | Record Identifier | 2 | Constant "2A" |
|---|---|---|---|
| 3 - 27 | City | 25 | Enter city, left justify and fill with blanks. |
| 28 - 29 | State | 2 | Use standard FIPS postal abbreviation |
| 30 - 42 | Blanks | 13 | Enter blanks, unused field* |
| 43 - 47 | ZIP Code | 5 | Enter a valid ZIP code |
| 48 - 128 | Blanks | 81 | Enter blanks, unused field* |

## Code "1E" Employer Record

| 1 - 2 | Record Identifier | 2 | Constant "1E" |
|---|---|---|---|
| 3 - 6 | Payment Year | 4 | Current year for report. Update yearly |
| 7 - 15 | Employer's FEIN | 9 | 9-digit number only, omit hyphens |
| 16 - 24 | Blanks | 9 | Enter blanks, unused field* |
| 25 - 74 | Employer's Name | 50 | Enter name, left justify and fill with blanks |
| 75 - 128 | Blanks | 54 | Enter blanks, unused field* |

## Code "1S" Employee Wage Record

| 1 - 2 | Record Identifier | 2 | Constant "1S" |
|---|---|---|---|
| 3 - 11 | Social Security No. | 9 | 9-digit number only, omit hyphens |
| 12 - 38 | Employee Name | 27 | Enter name, left justify and fill with blanks |
| 39 - 78 | Street Address | 40 | Enter address, left justify and fill with blanks |
| 79 - 103 | City | 25 | Enter city, left justify and fill with blanks |
| 104 - 105 | State | 2 | Use standard FIPS postal abbreviation |
| 106 - 118 | Blanks | 13 | Enter blanks, unused field* |
| 119 - 123 | ZIP Code | 5 | Enter a valid ZIP Code |
| 124 - 128 | Blanks | 5 | Enter blanks, unused field * |

## Code "2S" Employee Wage Record

| 1 - 2 | Record Identifier | 2 | Constant "2S" |
|---|---|---|---|
| 3 - 51 | Blanks | 49 | Enter blanks, unused field* |
| 52 - 53 | State Code | 2 | Enter standard FIPS postal numeric code (26 for MI) |
| 54 - 62 | State Taxable Wages | 9 | Enter wages, right justify and zero fill, omit decimal points |
| 63 - 70 | State Income Tax Withheld | 8 | Enter tax, right justify and zero fill, omit decimal points |
| 71 - 128 | Blanks | 58 | Enter blanks, unused field* |

*We will ignore any data entered in these fields.

## Michigan Tape Technical Requirements

Each reel of tape must be identified externally with a stick-on label listing name and federal employer identification number (FEIN) of transmitter, type of document represented (W-2), payment year, number of employees, density, recording mode, record size and blocking factor.

Treasury will accept tapes with data written on half inch magnetic tape in the unpacked mode on 9-track tape. 6250 bits per inch recording density is preferred; but 1600 bits per inch is also acceptable. We will accept tapes with odd parity. We are able to process tapes with a choice of options in each category -- Recording Mode: EBCDIC/ASCII; Internal Labels: Optional; Tapemarks: Optional; Record Length: 276; Blocking Factor: 1-25 is acceptable. We will accept low order signed fields or unsigned fields only.

We will accept IBM 3480 compatible half-inch tape cartridge, 18-track non-compressed, written with ANSI X3.27 1969 (ANSI69) tape labels. For IBM sites, this is an "IBM nonstandard label." The data and labels should be written in EBCDIC. The density is 38,000 bpi.

Multi-volume tapes are not acceptable. We require only the data below for each tape submitted. If the tape contains records or data other than that listed, it will not be read. Record data in upper case letters only.

MI-W-2 employee name and address and state tax information must be reported in the Code S record (S records are defined in the federal specifications but are optional for federal filing.) In most cases we can accept a copy of your federal tape as long as employee information is properly recorded in the S record.

## W-2G and 1099 Series Forms

We do not require the filing of W-2G or 1099 information by payers unless Michigan taxes have been withheld.

Michigan does not participate in the combined Federal/State Filing Program of W-2G or 1099 series forms and we cannot accept the tape or disk format provided by the federal government for W-2G or 1099 information. Payers with 250 or more W-2G or 1099 records to report must file the information to Michigan using the W-2 magnetic media specifications. Payers with fewer than 250 W-2G or 1099s to report may file either magnetic media or the paper copy of the W-2G or 1099 with the annual return.

### Code "A" Transmitter Record

| Location | Field Name | Length | Description/Remarks |
|---|---|---|---|
| 1 | Record Identifier | 1 | Constant "A" |
| 2 - 5 | Payment Year | 4 | Current year for report. Update yearly |
| 6 - 14 | Transmitter's FEIN | 9 | 9-digit number only, omit hyphens |
| 15 - 23 | Blanks | 9 | Enter blanks, unused field* |
| 24 - 73 | Transmitter Name | 50 | Enter name, left justify and fill with blanks |
| 74 - 113 | Street Address | 40 | Enter address, left justify and fill with blanks |
| 114 - 138 | City | 25 | Enter city, left justify and fill with blanks |
| 139 - 140 | State | 2 | Use standard FIPS postal abbreviation |
| 141 - 153 | Blanks | 13 | Enter blanks, unused field* |
| 154 - 158 | Zip Code | 5 | Enter a valid ZIP Code |
| 159 - 276 | Blanks | 118 | Enter blanks, unused field* |

### Code "E" Employer Record

| Location | Field Name | Length | Description/Remarks |
|---|---|---|---|
| 1 | Record Identifier | 1 | Constant "E" |
| 2 - 5 | Payment Year | 4 | Current year for report. Update yearly |
| 6 - 14 | Employer's FEIN | 9 | 9-digit number only, omit hyphens |
| 15 - 23 | Blanks | 9 | Enter blanks, unused field* |
| 24 - 73 | Employer's Name | 50 | Enter name, left justify and fill with blanks |
| 74 - 276 | Blanks | 203 | Enter blanks, unused field* |

### Code "S" Employee Record

| Location | Field Name | Length | Description/Remarks |
|---|---|---|---|
| 1 | Record Identifier | 1 | Constant "S" |
| 2 - 10 | Social Security No. | 9 | 9-digit number only, omit hyphens |
| 11 - 37 | Employee Name | 27 | Enter name, left justify and fill with blanks |
| 38 - 77 | Street Address | 40 | Enter address, left justify and fill with blanks |
| 78 - 102 | City | 25 | Enter city, left justify and fill with blanks |
| 103 - 104 | State | 2 | Use standard FIPS postal abbreviation |
| 105 - 117 | Blanks | 13 | Enter blanks, unused field* |
| 118 - 122 | ZIP Code | 5 | Enter a valid ZIP Code |
| 123 - 182 | Blanks | 60 | Enter blanks, unused field * |
| 183 - 184 | State Code | 2 | Enter standard FIPS postal numeric code (26 for MI) |
| 185 - 193 | State Taxable Wages | 9 | Enter wages, right justify and zero fill, omit decimal points |
| 194 - 201 | State Income Tax Withheld | 8 | Enter tax, right justify and zero fill, omit decimal points |
| 202 - 276 | Blanks | 75 | Enter blanks, unused field* |

*We will ignore any data entered in these fields.